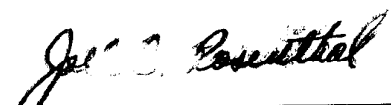




particular appeal.'... The rationale for this rule is the avoidance of confusion and waste of time that might result from putting the same issues before two courts at the same time." *In re Emergency Beacon Corporation*, 58 B.R. 399, 402 (S.D.N.Y. 1986).

The Debtor's Motion is DENIED WITHOUT PREJUDICE.

Date: March 27, 2006

  
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Joel B. Rosenthal  
United States Bankruptcy Court